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**OFFICE OF THE
MANIPUR MUNICIPALITY PROPERTY TAX BOARD
OLD ASSEMBLY COMPLEX, IMPHAL**

NOTIFICATION

Imphal, the 20th March, 2024

No. 8/3/2020-MMPTB: In pursuance of Government of Manipur letter No. BRD-101/2/2021-MAHUD-MAHUD dated 17/03/2022 and No. BRD-101/2/2021-MAHUD-MAHUD-Part(1) dated 18/03/2024 and in exercise of the powers conferred under the provisions of Sub-Rule (1) of Rule No. 16 of Manipur Municipalities (Property Tax) Rules, 2019 and in supersession of all previous orders issued in this regard; the Manipur Municipality Property Tax Board hereby notifies the rates at which the municipality shall calculate the property tax payable by the property owners for their properties situated within the jurisdiction of Imphal Municipal Corporation for the Assessment Year, 2024-25 as detailed in the Annexure.

The detailed information contained in the Annexure is accessible at the official website of Manipur Municipality Property Tax Board i.e. www.propertytax.mn.gov.in.

M. NANDO SINGH,
Secretary,
Manipur Municipality Property Tax Board.

Annexure to Notification No. 8/3/2020-MMPTB dated 20-03-2024.

RATES FOR CALCULATION OF PROPERTY TAX

Determination of property tax payable by the owner of a property situated within the jurisdiction of Imphal Municipal Corporation applicable for the Assessment Year 2024-25 shall be as follows:

1 Rate of Property Tax:

Rate for calculation of property tax shall be 8% of equivalent Annual Property Value (APV) of the property.

Where,

8% include the following components

Tax for general purpose on land and building = 5%

Tax for street lighting = 1%

Tax for general conservancy = 2%

2 Annual Property Value (APV):

Annual Property Value (APV) = APV of vacant land/land appurtenant to building + APV of covered area

[i.e. the annual property value of a property is equivalent to the sum of the APV of Vacant Land/Land appurtenant to building and APV of Covered area]

Where,

APV of vacant land/land appurtenant to building = Area x Unit Area Value x Location Factor x Ownership/Usage Factor x Age Factor.

APV of Covered Area = Area x Unit Area Value x Location Factor x Structure Factor x Ownership/Usage Factor x Age Factor

3 Area:

Here, Area is the area covered by vacant land/ land appurtenant to building or the area covered in each floor or area covered in the unit of building. It is measured in sq. ft.

4 Unit Area Value (UAV):

Unit Area value is the unit value measured in rupees per sq. ft of a property situated in a particular area/category within the municipality. Keeping in view of the extant Minimum Guidance Value (MGV) as decided by the State Government, the UAV for different categories of municipal areas shall be calculated as per details below for the determination of Annual Property Value (APV):

A. Value per unit area of covered space of building/structure:

Classified Category	UAV for covered Area (Rs. per sq. ft.)
A	48
B	40
C	20
D	19.6
E	12
F	7.8
G	4

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B. Value per unit area of vacant land/land appurtenant to building:

Classified Category	UAV for vacant area (Rs. per sq. ft.)
A	2.4
B	2
C	1
D	0.98
E	0.6
F	0.39
G	0.2

Provided that the value per unit area of vacant land/land appurtenant to building shall be subject to exemptions as notified by the State Government from time to time.

Classification of Categories of Municipal Areas:

The 27(twenty seven) wards of Imphal Municipal Corporation (IMC) have been classified under 7(seven) categories namely, A,B,C,D,E,F and G based on the Minimum Guidance Value (MGV) of different categories of land fixed by the Revenue Department, Government of Manipur and published in the Manipur Extraordinary Gazette No. 830 dated 22nd March, 2012 and on the basis of the different factors/criteria such as location, usage etc. as provided in Rule 10 of the Manipur Municipality (Property Tax) Rules, 2019. The details of the classifications are as bellow: -

Category	Ward No.	Name of Leikai/Locality
A	24	Kakhulong, Paona Bazar, Raj Bhavan
A	25	Thangal Bazar, Major Khul
B	24	Jail Compound, Old Lambulane, Bapupara, Sanjenthong Officers Colony, Electricity Colony, First Battalion Manipur Rifles
B	26	Second Battalion Manipur Rifles
C	23	Khurai Thangjam Leikai, Khurai Ahongei Leikai, Khurai Thoudam Leikai, Khurai Tellipati
C	25	D.M. College Compound
C	26	Zomi Villa, Canan Villa, Kekru Villa, Ragailong, Namdunlong, Deulahland, Gaipuinam, Khuman Lampak Sports Complex, Chingmeirong East
D	1	Thangmeiband Sinam Leikai, Thangmeiband Yumnam Leikai, Thangmeiband Lairenhanjaba Leikai, Meisnam Leikai, Thangmeiband Hijam Leikai, Thangmeiband Dimdaijang, Thangmeiband Koireng Khul, Muchikhul/Namthalong
D	2	Thangmeiband Kabrambam Leikai, Thangmeiband Polem Leikai, Thangmeiband Khondram Selungba Leikai, Thangmeiband Lourungpurel Leikai, Thangmeiband Hijam Dewan Leikai, Thangmeiband Hijam Leikai, Thangmeiband Koireng Khul
D	3	Lalambung Ningthoujam Leikai, Lalambung Makhong Naosekparam Leikai, Lalambung Makhong Khoirom Leikai, Lalambung Makhong Takhellambam Leikai, Nagamapal Phougeisangbam Leikai, Nagamapal Soram Leirak, Nagamapal Kangjabi Leirak

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		,Thangmeiband Thingel Leikai, Thangmeiband Polem Leikai, Thangmeiband Meinam Leikai, Lamabam Leikai
D	4	Nagamapal Paonam Leikai, Lalambung Singjubung Leirak, Khwaibrahmapur, RIMS Nityainanda Leirak, Uriopok Tourangbam Leikai, Uriopok Haobam Dewan Leikai, Sorbon Thingel Haorungbam Leikai, Sorbon Thingel Kabrabam Leikai, Lalambung Makhong Laishram Kollup, Sorbon Thingel Leirak (BOC)
D	5	Uriopok Bachaspati Leikai, Uriopok Bachaspati Maning Leikai, Uriopok Bachaspati Mamang Leikai, Uriopok Yambem Leikai, Uriopok Haobam Dewan Leikai, Uriopok Mayai Leikai, Uriopok Khumanthem Leikai, Uriopok Takhellambam Leikai, Uriopok Sorbon Thingel Maning Leikai, Uriopok Sinam Leikai
D	6	Uriopok Ahanthem Leikai, Uriopok Takhellambam Leikai, Uriopok Panchai Maning, Uriopok Khaidem Leikai, Uriopok Polem Leikai, Uriopok Khoisnam Leikai, Uriopok Laikhurembi Leikai, Uriopok Achom Leikai, Uriopok Ningthoujam Leikai, Uriopok Huidrom Leikai, Uriopok Laishram Leikai
D	7	Sagolband Moirang Leirak, Bijoygovinda Mamang Leikai, Bijoygovinda Maning Leikai, Sagolband Mabudhou Mantri Leikai, Sagolband Nepra Menjor Leikai, Sagolband Thangjam Leikai, Sagolband Ingudam Leikai, Sagolband Tera Amudon Akham Leikai
D	8	Keishampat Kangabam Leikai, Keishampat Thokchom Leikai, Sagolband Salam Leikai, Sagolband Maisnam Leikai, Sagolband Maisnam Nongthombam Leikai, Wahengbam Leikai
D	9	Maisnam Nongthombam Leikai, Konjeng Hazari Leikai, Keishampat Leimajam Leikai, Keishampat Keisham Leikai, Keishampat Thiyam Leikai, Keishampat Kangabam Leikai, Keishampat Mutum Leikai, Sega Road Khwairakpam Leikai, Nepra Menjor Leikai, Sagolband Meino Leirak, Sagolband Khwairakpam Leikai
D	10	Sega Road Takhellambam Leikai, Sega Road Khwairakpam Leikai, Kwakeithel Thounaojam Leikai, Kwakeithel Akham Leikai, Kwakeithel Bazar/Nganu Lampak, Kwakeithel Thiyam Leikai Kha, Sayang Kurao Makhong, Sagolband Sayang Pukhri Mapal, Sayang Kwai Ningthou/Bori Leirak, Kwakeithel Thingom Leikai, Kwakeithel Soibam Leikai, Kwakeithel Awang Thiyam Leikai, Mayaikoibi Thounaojam Leikai, Sagolband Nepra Menjor Leikai, Kwakeithel Leimakhujam Leikai, Kwakeithel Thiyam Leikai Awang
D	11	Keishampat Aheibam Leikai, Keishampat Laishom Leirak, Keishampat Moirangningthou Leirak, Keishamthong Top Leirak, Keishamthong Hodam Leirak, Keishamthong Longjam Leirak, Elangbam Leikai Leirak Macha, Keishamthong Maning Longjam Leikai, Thouda Bhabok Leikai, Elangbam Leikai Leirak Achouba

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D	12	Keishamthong Elangbam Leikai, Keishamthong Ahanthem Leikai, Keishamthong Thangjam Leirak, Khagempalli Panthak, Keishamthong Irom Pukhri Mapal, Thouda Bhabok Leikai, Kwakeithel Nganapithong Mapal, Kwakeithel Thokchom Leikai
D	13	Khagempalli Pankha, Khagempalli Huidrom Leikai, Pishum Ningom Leirak, Pishum Oinam Leikai, Nongthombam Leirak, Haobam Marak Kangjam Leikai, Haobam Marak Ngangom Leikai, Khagempalli Ningom Leikai, Khagempalli Nganapithong Mapal, Kwakeithel Moirang Purel Leikai, Kwakeithel Laishram Leikai, Kwakeithel Akham Leikai, Huidrom Leikai
D	14	Yaiskul Hiruhanba Nambul Mapal, Mongjam Leirak Sougajam, Yaiskul Hiruhanba West, Yaiskul Hiruhanba Police Lane, Yaiskul Jamasthan, Loklaobung Bokulmakhong, Loklaobung, Yaiskul Hiruhanba East, Yumnam Leikai Awang, Yaiskul Police Lane, Moirangkhom Kabui Khul, Yaiskul Chingakham
D	15	Singjamei Leishangthem Leikai, Ngakraba Leirak, Singjamei Sapam Leikai, Singjamei Chirom Leikai, Singjamei Mathak Chongtham Leikai, Singjamei Mathak Thokchom Leikai, Singjamei Yumnam Leikai, Chinga Mathak Nameirakpam Leikai, Yumnam Leikai Lairembi Maning, Yumnam Leikai Nambul Mapal
D	17	Singjamei Ningthoujam Leikai, Singjamei Thongam Leikai, Singjamei Thongam Top Leikai, Singjamei Sougrakpam Leikai, Singjamei Mayengbam Leikai, Singjamei Oinam Thingel, Singjamei Waikhom Leikai, Singjamei Leishangthem Leikai, Singjamei Okram Leikai
D	18	Singjamei Wangma Bheigyabati Leikai, Mangjil Mamang Leikai, Aribam Leikai, Nahabam Leikai, Laljilatpa Leikai, Thangjam Leikai, Mange Makhong Leikai, Sangaipat, Wangkhei Koijam Leikai, Wangkhei Tokpam Leikai, Kongba Bazar, Maning Pat
D	19	Thangapat Mapal, Guru Aribam Leikai, Brahmapur Nahabam Leikai, Wangkhei Konsam Leikai, Wangkhei Koijam Leikai, Wangkhei Yumlembam Leikai, Konung Mamang Leikai, Haokip Veng, Mahabali Kabui Khul, Laljilatpa Leikai, Palace Compound
D	20	Thangjam Leikai, Ningthem Pukhri Mapal Awang Leirak, Ningthem Pukhri Mapal Kha Leirak, Balwadi Leirak, Ningthem Pukhri Mapal Sabi Leirak, Wangkhei Lourembam Leikai, Hijam Leirak, Laishram Leikai, Wangkhei Yonglan Leirak, Wangkheimayum Leirak, Laishram Leikai, Wangkhei Keithel Ashangbi
D	21	Nongmeibung, Ningthem Pukhri Mapal, Nongmeibung Khanglabung Leikai, Purana Rajbari I, Purana Rajbari II, Old Checkon, Angom Leikai, Tribal Colony, Hijam Kollup, Nongpok Ingkhola South, Nongpok Ingkhola North, Chassad Avenue, MariLane, Dimdailong, Mission Lane, Namthanpung, Officer Colony, Nongmeibung Wangkheirakpam Leikai

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D	22	Hatta Golapati, Hatta Mana Ingkhol, Minuthong Hafiz Hatta, Hatta Makha Leikai, New Checkon, New Checkon Chingnang Leikai, Khurai Soibam Leikai AT Line, Soibam Leikai Meri Leirak, Soibam Leikai Khanglabung Leirak, Soibam Leikai Ahongei Leirak, Soibam Leikai Old Checkon, Wangkhei Khunou Konjeng Poila Leikai, Wangkhei Khunou, New Lambulane 1/ 2/3 Street, K.R. Lane
D	24	Police lane, Keishamthong Kabui Khul
D	26	Chingmeirong West, Paomei Colony, Chingmeirong Kabui Khul, Lei Ingkhol, Mantripukhri East, Mantripukhri West, Mantripukhri Bengali Colony, Mantripukhri Muslim Colony
E	16	Chingamakha Maisnam Leikai, Chingamakha Kshetri Leikai, Chingamakha Phuramakhong, Chingamakha Yanglem Leikai, Maisnam Leikai, Chingamakha Ningthoujam Leikai, Chanam Pukhri Mapal, Kongkham Leikai, Chingamakha Oinam Leikai, Irom Leirak, Chingamakha Yengkhom Leirak
F	1	Sanakeithel
F	5	Lamphel Sanakeithel
G	1	Thangmeiband Tarung, Neikanlong, Thangmeiband Tharon, Guigailong
G	5	CP Colony, Nurse Colony, Lamphel Khunou, Langol Lairembi, Game Village, Langol Warok, Langol Wangrei/Wangdei Leikai, Langol Punshi Leikai, Langol Yumjao Manbi, Langol Aying Leikai, Langol Leima Khullen, Langol Ningthou Leikai, Langol Laimanai, Langol Pheipijang, Lanthungching, Neikanlong, Guiganlong, Lamphelpat areas
G	27	Iroishemba Maning Leikai, Iroishemba Mamang Leikai, Yaipha Leikai, Lamboikhongnangkhong, Laishram Leikai, Khullem Leikai, Shamushang Chorus Theatre Leirak, Iroishemba Moirangthong
Any change/inclusion/deletion/modification in this regard shall be examined and notified accordingly.		

6 Multiplicative Factors:

The Multiplicative Factors are assigned to account for the wide heterogeneity among types of properties within a classified municipal area. It shall be used in the determination of Annual Property Value (APV) and to ensure equity of taxation of properties lying within the same classified municipal area. The different multiplicative factors for determination of Annual Property Value shall be applied as given below:

Annexure to Notification No. 8/3/2020-MMPTB dated 20-03-2024.

6.1: Multiplicative Factors to be used in calculation of Annual Property Value (APV) for a building/structure:

a. LOCATION FACTOR:

SL. No.	LOCATION FACTOR	Multiplicative Factors
1	National Highway with Right of Way is 25 - 45 meters or State Highways with Right of Way is 15 - 30 meters	1
2	Major District Roads (MDR) would include roads with Right of Way is 7 - 15 meters	0.90
3	Other District Roads (ODR) would include all other roads not listed above with Right of Way is 4 - 12 meters	0.75
4	Any roads other than above would include village roads, having Right of Way less than 4 meters	0.50

Where the property is adjacent to two or more roads, the road with higher value of Multiplicative Factor shall be taken into account.

b. STRUCTURE FACTOR:

SL. No.	STRUCTURE FACTOR	Multiplicative Factors
1	Building / Apartment having a height of 16 m / 52.48 ft or above with or without appurtenant open space,	1.2
2	Building / Apartment having a height of 9m /29.5 ft upto 16 m/52.48 ft with or without appurtenant open space	1.1
3	Building / Apartment having a height of below 9 m / 29.5 ft with or without appurtenant open space, and further classified as -	
	(i) Ordinary (kutcha) Building	0.50
	(ii) Semi-permanent (semi pucca) Building	0.75
	(iii) Permanent (pucca) Building	1

c. OWNERSHIP AND USAGE FACTOR:

SL. No.	OWNERSHIP AND USAGE FACTOR	Multiplicative Factors
1	Owners' Residential Use only	1
2	Owners' Commercial Use only,	1.8
3	Owners' Mix Use,	1.4
4	Tenants' Residential Use only,	1
5	Tenants' Commercial Use only,	1.8
6	Tenants' Mix Use,	1.4
7	Use by the State Govt./Public Sector Undertaking/ Local Government owned for offices and any other purpose (including residential quarters),	1
8	Use by the Departments of the Central Government	1

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d. AGE FACTOR:

Sl. No.	AGE FACTOR	Multiplicative Factors
1	Less than 10 years before	1
2	Between 10 and 25 years before	0.85
3	Between 25 and 50 years before	0.75
4	More than 50 years before	0.50
5	Declared Heritage Property by any authority like Government of India, Government of Manipur, or by organizations like the UNESCO;	0

6.2: Multiplicative Factors to be used in calculation of APV for a vacant land/Land appurtenant to building:

a. LOCATION FACTOR:

Sl. No.	LOCATION FACTOR	Multiplicative Factors
1	National Highway with Right of Way is 25 - 45 meters or State Highways with Right of Way is 15 - 30 meters	1
2	Major District Roads (MDR) would include roads with Right of Way is 7 - 15 meters	0.90
3	Other District Roads (ODR) would include all other roads not listed above with Right of Way is 4 - 12 meters	0.75
4	Any roads other than above would include village roads, having Right of Way less than 4 meters	0.50

b. OWNERSHIP AND USAGE FACTOR:

Sl. No.	OWNERSHIP AND USAGE FACTOR	Multiplicative Factors
1	Vacant land not being agricultural land without any use	1
2	Vacant Land not being agricultural land with and put to any commercial use.	1.5
3	Appurtenant land (land connected with building)	0.2

c. AGE FACTOR for Vacant Land:

Where, in the calculation of Annual Property Value (APV) of the vacant land, the age factor shall be taken as 1(one).

Provided that the multiplicative factors of vacant land/land appurtenant to building shall be subject to exemptions as notified by the State Government from time to time.

Annexure to Notification No. 8/3/2020-MMPTB dated 20-03-2024.

7 Lower Limits of the property tax:

When a property whose annual payable tax calculated on the above rates is lower than six hundred rupees (Rs. 600/-) per annum, its payable tax shall be fixed at Rs. 600/- per annum.

8 Exemptions:

Properties designated as exempted categories by the Government will be granted exemption from property tax payment as per notification issued from time to time. Nevertheless, this exemption does not relieve individual from the obligation to submit the self-assessment return of Annual Property Value and Property Taxes.

9 Rebates:

Sl.	Type of property	Rebates
1	For "Advance deposit for taxes", and if such deposits are in excess of 75% of the tax dues determined at the time of filing the self-assessment return of annual property value and property tax-	20% rebate of the tax payable
2	For option to pay the entire tax in one instalment before 30 th June or in case of first-time assessee who pays the entire sum in one instalment. -	10% rebate of the tax payable
3	For option to pay the entire tax in two instalments before 30 th June and 31 st December of the assessment year.	6% rebate of the tax payable
4	For option to pay the entire tax in four instalments before 30 th June 30 th September, 31 st December and 28 th /29 th February of the assessment year.	3% rebate of the tax payable

